

ABSTRAK

Profitabilitas adalah mengukur kemampuan perusahaan dalam memperoleh laba. Hasil profitabilitas dapat dijadikan sebagai bahan evaluasi perusahaan, alat evaluasi kinerja manajemen selama ini, apakah perusahaan telah bekerja secara efektif atau tidak. Penelitian ini bertujuan untuk mengetahui pengaruh *cash flow*, likuiditas, dan ukuran perusahaan terhadap profitabilitas pada perusahaan otomotif di Bursa Efek Indonesia. Jenis penelitian ini adalah kuantitatif, yaitu kausal komparatif.

Populasi pada penelitian ini adalah seluruh perusahaan otomotif yang terdaftar di Bursa Efek Indonesia sebanyak 13 perusahaan. Teknik pengambilan sampel yang digunakan dalam penelitian ini dengan cara *purposive sampling* diperoleh sebanyak 10 perusahaan. Data yang digunakan adalah laporan keuangan tahunan periode 2014–2017 yang diperoleh dari Bursa Efek Indonesia. Penelitian ini menggunakan uji analisis regresi linear berganda menggunakan alat bantu *software computer* SPSS 25. Pengujian hipotesis, penelitian ini memperoleh hasil bahwa *cash flow* berpengaruh signifikan terhadap profitabilitas, likuiditas tidak berpengaruh signifikan terhadap profitabilitas, dan ukuran perusahaan berpengaruh signifikan terhadap profitabilitas.

Kata Kunci: *cash flow*, likuiditas, ukuran perusahaan, dan profitabilitas

ABSTRACT

Profitability is a company's effort in earning some profits. While, the result of it can be used as means of of evaluation for its management performance; whether the company has worked effectively or not. This research aimed to find out the effect of cash flow, liquidity, and firm size on profitability of automotive companies which were listed on Indonesia Stock Exchange. Moreover, the research was quantitative with causal-comparative as its approach. Furthermore, the population was all automotive companies, i.e. 13 which were listed on Indonesia Stock Exchange.

The data collection technique used purposive sampling. In line with, there were 10 companies as sample. Meanwhile, the data were annually financial statement 2014-2017 which were taken from Indonesia Stock Exchange. In addition, the data analysis technique used multiple linear regression with SPSS 25. For the research result, from hypothesis test, it conclude cash flow had significant effect on profitability. On the other hand, liquidity did not affect profitability significantly. As same as cash flow, firm size had significant effect on profitability.

Keywords: Cash Flow, Liquidity, Firm Size, Profitabiliy

